



Required Supplementary Information

Required Supplementary Information

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL General Fund

For the Year Ended June 30, 2014
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Taxes	\$ 906,571	906,571	950,007
Licenses, permits and franchise fees	42,297	42,297	45,930
Fines, forfeitures and penalties	51,268	51,267	43,742
Revenue from use of money and property	12,175	12,175	10,805
Aid from other governmental agencies:			
State	1,106,128	1,113,500	1,090,275
Federal	927,695	949,770	790,643
Other	61,272	60,781	139,503
Charges for current services	338,889	347,269	349,691
Other	28,100	37,880	22,089
Total revenues	3,474,395	3,521,510	3,442,685
Expenditures:			
Current:			
General government:			
Assessor/recorder/county clerk - finance	37,693	39,973	37,214
Auditor and controller	26,690	26,102	24,305
Auditor and controller - information technology management services	12,094	13,131	8,254
Board of supervisors district #1	1,363	1,587	1,319
Board of supervisors district #2	1,321	1,468	1,258
Board of supervisors district #3	1,319	1,542	1,257
Board of supervisors district #4	1,306	1,529	1,187
Board of supervisors district #5	1,417	1,629	1,340
Board of supervisors general office	1,099	1,103	1,043
Chief administrative office - legislative and administrative	4,424	4,473	4,195
Civil service commission	593	604	500
Clerk of the board of supervisors - legislative and administrative	3,396	3,451	3,051
Community enhancement	2,680	2,684	2,662
Community projects	5,601	5,382	4,196
Community services	8,492	8,518	2,684
Contributions to capital outlay			
County communications office	2,710	2,761	2,625
County counsel	23,291	23,810	22,481
County technology office	18,421	18,480	11,852
Countywide general expense	26,108	26,108	2,712
Finance and general government - legislative and administrative	10,317	8,014	2,021
Finance and general government - other general	36,436	38,505	9,724
Finance and general government group - CAC major maintenance	4,120	4,378	4,103
Finance and general government group - finance	2,544	2,544	2,807
Health and human services - legislative and administrative	415	420	204
Human resources - other general government	5,171	5,170	4,274
Human resources - personnel	18,670	18,949	16,102
Land use and environment - legislative and administrative	7,660	7,694	3,181
Public safety - legislative and administrative	8,962	9,019	6,608
Registrar of voters	16,478	23,356	20,698
Treasurer - tax collector	22,661	22,855	19,703
Total general government	313,452	325,239	223,560
Public protection:			
Agriculture, weights and measures	\$ 15,644	15,842	14,232

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► See notes to required supplementary information. ◀

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
General Fund**

**For the Year Ended June 30, 2014
(In Thousands)**

(Continued)	Original Budget	Final Budget	Actual
Agriculture, weights and measures - sealer	\$ 3,652	3,707	3,902
Assessor/recorder/county clerk - other protection	23,290	21,690	14,581
Child support	49,972	49,966	45,684
Citizens law enforcement review board	596	607	587
Contributions for trial courts	71,015	71,016	68,467
Department of animal services	15,692	15,871	15,027
District attorney-judicial	156,758	158,806	148,077
Grand jury	588	590	506
Local agency formation commission administration	413	413	399
Medical examiner	9,192	9,316	8,877
Office of emergency services	6,914	13,307	6,569
Planning and development services	31,890	33,163	25,645
Probation - detention and correction	153,935	153,651	145,231
Probation - juvenile detention	45,386	45,126	43,189
Public defender	73,115	74,122	69,914
Public safety - fire protection	25,147	26,451	18,196
Public works, flood control, soil and water, general	10,591	12,850	11,165
Public works, general - other protection	911	911	
Sheriff - adult detention	231,597	233,393	229,492
Sheriff - other protection	3,053	3,095	2,352
Sheriff - police protection	415,720	437,813	394,552
Total public protection	1,345,071	1,381,706	1,266,644
Public ways and facilities:			
Public works, dept of gen	9,457	9,456	9,141
Public works, general - public ways	3,930	4,051	3,376
Total public ways and facilities	13,387	13,507	12,517
Health and sanitation:			
Environmental health	43,654	44,182	38,470
Health and human services agency - drug and alcohol abuse services	62,831	62,869	52,116
Health and human services agency - health	167,459	169,698	142,291
Health and human services agency - health administration	1,444	1,455	937
Health and human services agency - medical care	47,989	48,526	43,769
Health and human services agency - mental health	321,311	322,239	298,246
Total health and sanitation	644,688	648,969	575,829
Public assistance:			
Health and human services agency - medical services	163,563	163,629	167,517
Health and human services agency - other assistance	405,510	406,108	369,027
Health and human services agency - social administration	772,226	785,920	708,802
Health and human services agency - veterans' services	952	964	1,027
Housing authority	29,945	30,001	16,686
Probation - care of court wards	10,239	13,155	13,727
Total public assistance	1,382,435	1,399,777	1,276,786
Education:			
Agriculture, weights and measures	884	884	907
Total education	884	884	907
Recreation and cultural:			
Parks and recreation	34,791	36,867	29,680
Total recreation and cultural	34,791	36,867	29,680
Contingency reserve	20,000	15,000	

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► See notes to required supplementary information. ◄

Required Supplementary Information

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL General Fund

For the Year Ended June 30, 2014
(In Thousands)

(Continued)	Original Budget	Final Budget	Actual
Capital Outlay	24,676	29,737	18,337
Debt Service:			
Principal	21,755	21,755	19,945
Interest	24,730	24,730	19,357
Total expenditures	3,825,869	3,898,171	3,443,562
Excess (deficiency) of revenues over (under) expenditures	(351,474)	(376,661)	(877)
Other financing sources (uses)			
Sale of capital assets			58,364
Transfers in	\$ 277,815	275,405	272,657
Transfers out	(409,793)	(416,808)	(199,824)
Total other financing sources (uses)	(131,978)	(141,403)	131,197
Net change in fund balances	(483,452)	(518,064)	130,320
Fund balances at beginning of year	1,601,422	1,601,422	1,601,422
Increase (decrease) in nonspendable inventories		(70)	(70)
Fund balances at end of year	\$ 1,117,970	1,083,288	1,731,672

► See notes to required supplementary information. ◀

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL
Public Safety Fund**
**For the Year Ended June 30, 2014
(In Thousands)**

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$		23
Aid from other governmental agencies:			
State	236,027	235,852	248,040
Total revenues	236,027	235,852	248,063
Expenditures:			
Current:			
Public protection:			
Public safety (Prop 172)	6,048	3,358	
Total public protection	6,048	3,358	
Total expenditures	6,048	3,358	
Excess (deficiency) of revenues over (under) expenditures	229,979	232,494	248,063
Other financing sources (uses):			
Transfers out	(234,880)	(237,395)	(237,219)
Total other financing sources (uses)	(234,880)	(237,395)	(237,219)
Net change in fund balances	(4,901)	(4,901)	10,844
Fund balances at beginning of year	55,377	55,377	55,377
Fund balances at end of year	\$ 50,476	50,476	66,221

▶ See notes to required supplementary information. ◀

Required Supplementary Information

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL Tobacco Endowment Fund

For the Year Ended June 30, 2014
(In Thousands)

	Original Budget	Final Budget	Actual
Revenues:			
Revenue from use of money and property	\$ 6,000	6,000	2,305
Total revenues	6,000	6,000	2,305
Expenditures:			
Current:			
General government:			
Tobacco settlement	3,300	3,300	129
Total general government	3,300	3,300	129
Total expenditures	3,300	3,300	129
Excess (deficiency) of revenues over (under) expenditures	2,700	2,700	2,176
Other financing sources (uses):			
Transfers out	(24,200)	(24,200)	(24,200)
Total other financing sources (uses)	(24,200)	(24,200)	(24,200)
Net change in fund balances	(21,500)	(21,500)	(22,024)
Fund balances at beginning of year	347,370	347,370	347,370
Fund balances at end of year	\$ 325,870	325,870	325,346

► See notes to required supplementary information. ◀

Budgetary Information

General Budget Policies

An operating budget is adopted each fiscal year by the Board of Supervisors for the governmental funds. The annual resolution adopts the budget at the object level of expenditures within departments. Annual budgets are not required to be adopted for the Tobacco Securitization Joint Special Revenue Fund; and the Debt Service and Capital Projects Funds (other governmental funds). Certain annual appropriations are budgeted on a project or program basis. If such projects or programs are not completed at the end of the fiscal year, unexpended appropriations, including encumbered funds, are carried forward to the following year with the approval of the Board of Supervisors.

Appropriations may also be adjusted during the year with the approval of the Board of Supervisors. Additionally, the Deputy Chief Administrative Officer/Auditor and Controller is authorized to approve certain transfers and revisions of appropriations within a department. Such adjustments are reflected in the final budgetary data. Accordingly, the legal level of budgetary control by the Board of Supervisors is the department level.

The schedule of revenues, expenditures, and changes in fund balance - budget and actual for the General Fund, Public Safety Fund and the Tobacco Endowment Fund that is presented as Required Supplementary Information was prepared in accordance with generally accepted accounting principles (GAAP).

The Original Budget consists of the adopted budget plus the budget carried forward from the prior fiscal year. Accordingly, encumbrances that are subject to automatic re-appropriation are included as part of the original budget. The County adopts its budget subsequent to the start of the each new fiscal year by mid-August. The final budget includes the original budget plus amended budget changes occurring during the fiscal year.

The Actual column represents the actual amounts of revenue and expenditures reported on a GAAP basis which is the same basis that is used to present the aforementioned original and final budget.